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Separate paging is given to this Part in order that it may be filed as a separate compilation.

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## MINISTRY OF LAW AND JUSTICE

(Legislative Department)

New Delhi, the 19th March, 2007/Phalguna 28, 1928 (Saka)

### THE ANDAMAN AND NICOBAR ISLANDS MOTOR VEHICLES TAX (AMENDMENT) REGULATION, 2007

No. 1 of 2007

Promulgated by the President in the Fifty-eighth Year of the Republic of India.

A Regulation further to amend the Andaman and Nicobar Islands Motor Vehicles Tax Regulation, 1940.

In exercise of the powers conferred by article 240 of the Constitution, the President is pleased to promulgate the following Regulation made by him:—

1. (1) This Regulation may be called the Andaman and Nicobar Islands Motor Vehicles Tax (Amendment) Regulation, 2007.

Short title and  
commence-  
ment.

(2) It shall come into force on such date as the Lieutenant Governor may, by notification in the Official Gazette, appoint.

Regulation  
VIII of 1940.

2. In the Andaman and Nicobar Islands Motor Vehicles Tax Regulation, 1940 (hereinafter referred to as the principal Regulation), for the words "Chief Commissioner", wherever they occur, the words "Lieutenant Governor" shall respectively be substituted.

Substitution  
of words  
"Lieutenant  
Governor"  
for "Chief  
Commissioner".

Amendment of  
section 2.

3. In section 2 of the principal Regulation, for sub-section (1), the following sub-section shall be substituted, namely:—

‘(1) “certificate of registration” and “motor vehicles” shall have the meanings respectively assigned to them in the Motor Vehicles Act, 1988.’

59 of 1988.

Substitution of  
new section  
for section 4.

4. For section 4 of the principal Regulation, the following section shall be substituted, namely:—

Imposition  
of tax.

"4. (1) On and from the date from which the Andaman and Nicobar Islands Motor Vehicles Tax (Amendment) Regulation, 2007 comes into force,—

(a) a tax shall be imposed on all non-transport motor vehicles kept for use, at such rate as may be notified by the Lieutenant Governor, not exceeding the rate fixed by—

(i) Schedule 'A' for such vehicles as shall be registered after the date of commencement of this Regulation; and

(ii) Schedule 'B' for such vehicles as are registered before such date;

(b) a tax shall be imposed on all transport motor vehicles kept for use, at such rate as may be notified by the Lieutenant Governor, not exceeding the rate fixed by Schedule 'C' to this Regulation; and

(c) a cess called green tax shall be levied and collected in addition to the tax levied under clauses (a) and (b), on the motor vehicles suitable for use on road as specified in column (2) of the table below at the rate specified in column (3) thereof for a further period of five years for the purpose of implementation of various measures to control air pollution, namely:—

TABLE

Sl. No.	Class and age of vehicle	Rates of cess in Rupees
(1)	(2)	(3)
1.	Non-transport vehicle completed fifteen years from the date of its registration, at the time of renewal of certificate of registration as per sub-section (1) of section 41 of the Motor Vehicles Act, 1988,—	
	(a) Two wheelers	250.00 once.
	(b) Other than two wheelers	500.00 once.
2.	Transport vehicle completed seven years from the date of its registration, at the time of renewal of fitness certificate as per section 56 of the Motor Vehicles Act, 1988.	200.00 per annum.

(2) (a) A person who keeps a motor vehicle of which the certificate of registration is current shall for the purposes of this Regulation be deemed to keep such vehicle for use.

(b) The tax imposed under clause (a) of sub-section (1) shall be payable for a vehicle once for fifteen years, in advance, by a person who keeps the motor vehicle for use.

(c) The tax imposed under clause (b) of sub-section (1) shall be payable for a year in advance by a person who keeps a motor vehicle for use.

(3) If a taxing officer is satisfied that a non-transport vehicle has not been used for any complete calendar month in a year, he shall refund or remit in respect of the said vehicle one-twelfth of the tax payable for the year for every complete calendar month for which the said vehicle has not been used.

(4) If any person fails to deliver a declaration or additional declaration in accordance with the provision of section 5, the Taxing Officer may, after making such inquiry as he thinks fit, and after giving an opportunity to such person to be heard if he so desires, require him to pay any tax or additional tax which the Taxing Officer may find such person liable to pay under the provisions of this Regulation and may also impose on him a penalty which may extend to half the amount of the tax to which he is found liable."

5. In section 9 of the principal Regulation, in sub-section (2), clause (b) shall be omitted.

Amendment  
of section 9.

6. In the principal Regulation, for the Schedule, the following Schedules shall be substituted, namely:—

Substitution of  
Schedules for  
existing  
Schedule.

#### "SCHEDULE 'A'

[See section 4(1)(a)(i)]

S. No.	Class of vehicles	Rates of tax
(1)	(2)	(3)
1.	Motor vehicles costing up to Rupees 4.00 lakhs each.	One per cent. of the cost price.
2.	Motor vehicles costing more than Rupees 4.00 lakhs each.	Two per cent. of the cost price.

#### SCHEDULE 'B'

[See section 4(1)(a)(ii)]

S. No.	Class of vehicles	Rates of tax
(1)	(2)	(3)
1.	Motor vehicles costing up to Rupees 4.00 lakhs each.	One per cent. of the cost price minus tax already paid, subject to a minimum of Rupees 100.00.
2.	Motor vehicles costing more than Rupees 4.00 lakhs each.	Two per cent. of the cost price minus tax already paid.

## SCHEDULE 'C'

[See section 4(1)(b)]

## SCHEDULE OF ANNUAL ROAD TAX FOR TRANSPORT VEHICLES

## (A) For Passenger Vehicles:

S.No.	Type of passenger vehicles (by passenger capacity)	Rates of tax in Ruppes
(1)	(2)	(3)
1.	Not more than 2 excluding Driver.	200.00
2.	More than 2 and less than 4 excluding Driver and Conductor.	375.00
3.	More than 4 and less than 6 excluding Driver and Conductor.	800.00
4.	More than 6 and less than 18 excluding Driver and Conductor.	1,250.00
5.	More than 18 and above excluding Driver and Conductor.	1,250.00 <i>plus</i> 180.00 per passenger.

## (B) For Goods Vehicles:

Sl. No.	Loading capacity of vehicle	Rates of tax in rupees
(1)	(2)	(3)
1.	Less than 1 Ton	500.00
2.	More than 1 Ton and less than 2 Ton	750.00
3.	More than 2 Ton and less than 4 Ton	1,100.00
4.	More than 4 Ton and less than 6 Ton	1,500.00
5.	More than 6 Ton and less than 8 Ton	1,800.00
6.	More than 8 Ton and less than 9 Ton	2,100.00
7.	More than 9 Ton and less than 10 Ton	2,500.00
8.	More than 10 Ton and above	2,800.00 <i>plus</i> 500.00 per ton
9.	Additional of 10 Ton <i>plus</i> less than 2 Ton of trailer	3,200.00 <i>plus</i> 350.00 per ton
10.	Additional of 10 Ton <i>plus</i> more than 2 Ton of trailer	3,200.00 <i>plus</i> 700.00 per ton."

A.P.J. ABDUL KALAM,  
*President.*

BRAHM AVTAR AGRAWAL,  
*Additional Secretary to the Govt. of India.*